KINGWELL GROUP LIMITED

(Incorporated in the Cayman Islands with limited liability)
Stock Code: 1195



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 2025

ABOUT THIS REPORT

Report Overview

Kingwell Group Limited ("**Kingwell**" or the "**Company**") and its subsidiaries (collectively referred to as the "**Group**") are principally engaged in property development, property leasing and property management services (the "principal activities") in the People's Republic of China (the "**PRC**"). The Group is pleased to present the environmental, social and governance ("**ESG**") report (the "**ESG Report**") for the year ended 30 June 2025 (the "**Reporting Period**" or "**2025**"). This ESG Report summarises the ESG initiatives, plans, and performances of the Group and demonstrates its ongoing commitment to sustainable development.

Reporting Scope

The senior management of the Group identifies the reporting scope by applying the materiality principle, with consideration of its core business and main revenue sources. This ESG Report covers the Group's environmental and social performances of its business operations in the PRC that contributed to the Group's major revenue, including:

i) Xuzhou Taihua Property Service Co., Ltd.# (the "Xuzhou Taihua") (「徐州泰華物業管理有限公司」),

ii) Jiangsu Tianan Hongji Property Management Co., Ltd.# (the "Jiangsu Tianan Hongji") (「江蘇天安鴻基物業管理有限公司」),

iii) Foshan Tianan Hongji Property Management Co., Ltd.#'s Xuzhou Branch (the "Foshan Tianan Hongji") (「佛山天安鴻基物業服務有限公司徐州分公司」),

iv) Shenzhen Hailian Property Management Co., Ltd.# (the "Shenzhen Hailian") (「深圳市海聯物業管理有限公司」),

v) Huizhou Huiyang Peninsula New City Property Management Co., Ltd.# (the "Huiyang Peninsula New City") (「惠州市惠陽半島新城市物業管理有限公司」),

vi) Huizhou Huiyang Peninsula One Property Management Co., Ltd.# (the "Huiyang Peninsula One") (「惠州市惠陽半島壹號物業管理有限公司」), and

vii) Huizhou Huiyang Peninsula One Property Management Co., Ltd.'s Jiangbei Branch (the Jiangbei subsidiary)# (the "Huiyang Peninsula One Jiangbei") (「惠州市惠陽半島壹號物業管理有限公司江北分公司」) in the PRC.

The Group will continue to assess the major ESG aspects of different businesses of its major subsidiaries to determine the reporting scope of the ESG Report.

English names are for identification only.

ABOUT THIS REPORT (Continued)

Reporting Framework

This Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide (the "ESG Reporting Guide") as set out in Appendix C2 of the Rules Governing the Listing Securities on the Main Board of The Stock Exchange of Hong Kong Limited (the "Stock Exchange"). During the preparation of this Report, the Group applied the reporting principles stipulated in the ESG Reporting Guide as follows:

Materiality: A high priority is given to issues important to the Group and its stakeholders. Throughout the interaction process with internal management, employees and external stakeholders, the Group has identified various material sustainability issues that need to be addressed. The preparation of this Report was based on these material issues. Please refer to the Stakeholder Engagement and Materiality Assessment sections for further details.

Quantitative: Quantitative information is provided so that a measurable target can be set and the ESG performance can be evaluated objectively. Additional clarifications have been added to the quantitative data in this Report to explain any standards, methodologies and conversion factors used in calculating emissions and energy consumption.

Balance: In this Report, the Group provides an unbiased picture of its ESG performance by reviewing and disclosing its achievements, areas for improvement, and plans.

Consistency: This Report's scope and preparation are substantially consistent with the previous year, and explanations regarding data with a change in the scope of disclosure and calculation methodologies are provided.

Forward-looking Statements

This Report contains forward-looking statements based on the current expectations, estimates, projections, beliefs, and assumptions of the Group about the businesses and the markets in which it and its subsidiaries operate. The forward-looking statement is not a guarantee of future performance and is subject to market risk, uncertainties, and factors beyond the control of the Group. Therefore, actual outcomes and returns may differ from the assumptions and statements in this Report.

Feedback

We welcome stakeholders to provide opinions and suggestions. You are welcome to provide valuable feedback on this ESG Report or our sustainability performance at 1195@kingwellgroup.com.hk.

BOARD STATEMENT

Dear Shareholders,

On behalf of the Board, I am pleased to present the ESG Report of the Group for the year ended 30 June 2025. This report continues to reflect the Group's dedication to advancing its sustainability performance across key areas such as corporate governance, community engagement, customer satisfaction, environmental stewardship, and employee care.

As a responsible corporate citizen, the Group remains fully committed to embedding environmental, social and governance (ESG) considerations into our business operations. We believe that strong ESG practices lay an important foundation for sustainable growth, reinforce our risk resilience, and strengthen stakeholders' trust in an increasingly dynamic market environment. During the past year, the Board continued to play a leading role in steering the Group's ESG strategy and ensuring its effective implementation. Working closely with management, we further enhanced our governance framework by refining performance metrics, deepening stakeholder dialogues, and aligning our targets with the Group's long-term strategic priorities. Building on the progress achieved, our efforts this year have focused on accelerating our climate response actions, expanding employee development programmes, strengthening supply chain collaboration, and broadening our engagement in community initiatives.

We recognise that a sound governance structure remains critical to the successful execution of sustainability strategies. The Board retains overall responsibility for the Group's ESG policies, directions, and oversight. We consistently review ESG-related data, monitor risk exposures and opportunities, and evaluate performance outcomes against our stated goals and targets. The Board also works to ensure the effectiveness of ESG risk management and internal controls and actively engages in benchmarking with peer companies to promote knowledge sharing and adoption of best practices.

Looking ahead, the Group will continue to integrate ESG factors across our business strategy, ensuring that our operations create sustainable value for our stakeholders. With determination and collective effort, we will continue to drive performance excellence and deliver long-term returns for our shareholders. I would like to extend my appreciation to the Board, management, and staff of the Group for their commitment and contribution throughout the year. I also thank our stakeholders for their trust and support as we continue our sustainability journey.

Mao Yangguang
Chairman

Hong Kong, 28 October 2025

THE ESG GOVERNANCE STRUCTURE

The Group considers ESG commitment as a part of its fiduciary duty and pledges to embed ESG considerations into its decision–making process. To achieve this, the Group has developed a core governance framework to ensure the alignment of ESG governance with its strategic growth, while advocating ESG integration into its business operations. The Group's corporate social responsibility is divided into two components, namely the board of directors (the "Board") and an ESG taskforce (the "ESG Taskforce").

Board of Directors-Decision making	• Overseeing all ESG issues • Evaluating the ESG-related risks and opportunities • Setting the ESG management approach, strategies, priorities, and objectives • Reviewing the ESG performance periodically against ESG-related goals and targets • Approving disclosures in the ESG Report
ESG Taskforce-Management and Implementation	• Implementing ESG-related initiatives, strategies, plans and policies • Monitoring the development of sustainability strategies and goals • Working with business units and departments on a regular basis to collect ESG data and information • Compiling the Annual ESG report

The Board Statement

The Board holds the overall responsibility for the Group's ESG issues and oversees the ESG strategies, direction and policies. To better manage the Group's ESG performance, related issues and potential risks, the Board discusses and reviews the Group's ESG risks and opportunities, performance, progress and targets regularly with the assistance of the ESG Taskforce. The Board is also responsible for ensuring the effectiveness of ESG risk management and internal control mechanism and facilitates the exchange of best practices with other comparable companies.

The ESG Taskforce is composed of core members from different departments of the Group. The ESG Taskforce facilitates the Board's oversight of ESG matters and has the responsibility for collecting and analysing ESG data, monitoring and evaluating the Group's ESG performance, ensuring compliance with ESG-related laws and regulations, and preparing ESG reports. The ESG Taskforce arranges meeting annually to evaluate the effectiveness of current policies and procedures and formulates appropriate solutions to improve the overall ESG performance. At meetings, the ESG Taskforce discussed the existing and upcoming plans to achieve the Group's strategic goal of sustainable development, mitigate potential risks, and minimise any negative impact on its business operations. The ESG Taskforce periodically reports to the Board, assists in assessing and identifying the Group's ESG risks and opportunities and evaluating the effectiveness of internal control mechanism.

The Group adheres closely to the principle of sustainable development and seeks to achieve required standards in various ESG areas so as to create positive values for its stakeholders. With an aim to align with the goal of carbon neutralisation set by the local governments in its operating locations, the Group has set targets to enhance its performance on greenhouse gas ("GHG") emissions, waste management, energy consumption, and water consumption. The Group believes setting ESG-related targets can enhance its commitment to corporate social responsibility and allow its stakeholders to have a clearer understanding of the ESG performance of the Group.

STAKEHOLDER ENGAGEMENT

The Group values the feedback of stakeholders on the Group's sustainable development. To enhance communication with stakeholders, we encourage their active feedback on the Group's strategy via different channels. We are committed to understanding and meeting stakeholders' ever-changing expectations to improve ESG performance and continue to create greater value for the wider community.

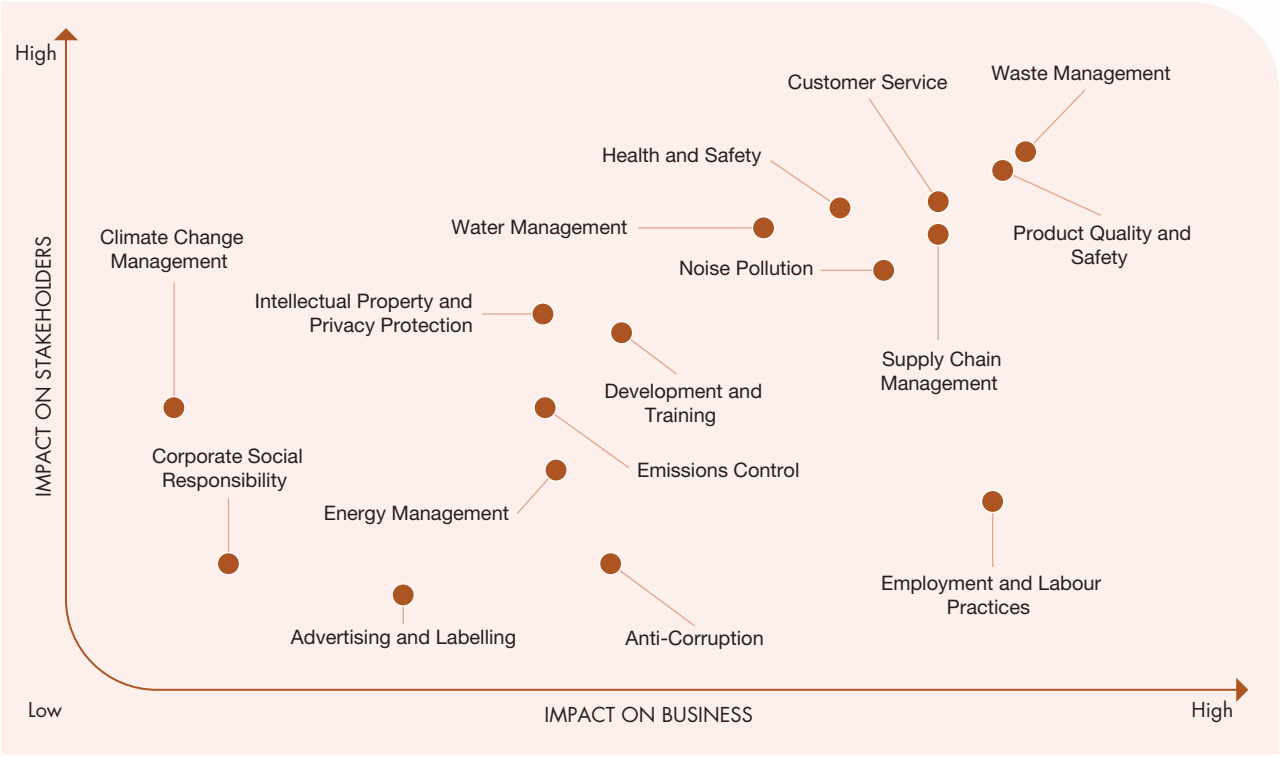
Stakeholders	Engagement Channels	Material Topics	Relevant Sections
Shareholders and investors	• Annual general meetings and other general meetings • Annual reports and interim reports • Circulars and announcements • Company website	• Anti-corruption • Compliance and business ethics • Emissions management • Resources management	• Environmental • Social
Employees	• Training sessions • Performance appraisals • Social media	• Training and development • Employee compensation and benefits • Occupational health and safety	• Social
Suppliers	• Qualification reviews • Site visits	• Responsible supply chain management	• Social
Customers	• Customer service hotline • Product tracking system	• Product or service quality control • Customer service	• Social
Government authorities	• Written or electronic correspondences • Phone meetings • Face to face meetings	• Anti-corruption • Compliance and business ethics	• Social
Media and the public	• ESG Report • Company website	• Emissions management • Resources management • Community involvement	• Environmental • Social

The Group aims to collaborate with its stakeholders to improve its ESG performance and continuously create greater value for the wider community.

MATERIALITY ASSESSMENT

In compliance with the ESG Reporting Guidelines and industry norms, our Group has pinpointed 16 pivotal ESG concerns. Through the execution of a materiality assessment survey, we have thoroughly evaluated the impact of each issue on stakeholders' evaluations and choices, as well as the magnitude of its economic, environmental, and social ramifications. The outcomes of this survey guide the emphasis on our ESG Report's disclosures and the crafting of our Group's ESG strategies. We are committed to ongoing materiality assessments to dissect business risks, elevate the pertinence of our ESG Report, and align with the expectations of our stakeholders. Below is the materiality matrix outlining our Group's key ESG concerns:

MATERIALITY MATRIX



During the Reporting Period, the Group has confirmed that it has established appropriate and effective risk management policies and internal control systems for ESG issues and confirmed that the disclosed contents are following the requirements of the ESG Reporting Guide.

ENVIRONMENTAL

ESG Environmental Targets

The Group have established ambitions and targets that guide how we do business and measure our environmental, social and governance ("ESG") performance. Our assumptions will be impacted over time by the evolution of external parameters, such as policy and regulatory changes, technology innovation uptake, and macroeconomic events beyond our control. As a result, certain targets may need to be revised. In the following table, we set out our metrics and indicators and assess our progress against them.

Aspects	Base Year	2030 Targets Against base year	2025 Results
Energy consumption intensity (MWh/RMB'000 revenue)	2022: 0.04	↓ 5%	2025: 0.18 (In Progress)
Water consumption intensity (m^3/RMB'000 revenue)	2022: 2.99	↓ 5%	2025: 15.10 (In Progress)
Waste production intensity (kg/RMB'000 revenue)	2022: 0.01	↓ 5%	2025: 0.02 (In Progress)
Greenhouse gas intensity (tCO_2e/RMB'000 revenue)	2022: 1.46	↓ 5%	2025: 0.10 (Achieved)

A1. Emissions

At the heart of our Group's ethos is an unwavering dedication to fostering a green and enduring Earth. We acknowledge the critical role of environmental guardianship and are steadfast in our pursuit of reducing our ecological impact, all the while actively enhancing the prosperity of our collective habitat. In this regard, our Group has established an encompassing environmental policy that underpins our diverse sustainability endeavors. This holistic strategy focuses on conservation, resource optimisation, and the integration of responsible practices throughout our operations.

During this Reporting Period, the Group was not aware of any material non-compliance with environmental-related laws and regulations in relation to air and greenhouse gases ("GHG"), emissions, discharges into water and land discharges, and the generation of hazardous and non-hazardous waste that would have a significant impact on the Group, including but not limited to the Environmental Protection Law of the PRC, the Law of the PRC on the Prevention and Control of Atmosphere Pollution, the Water Pollution Prevention and Control Law of the PRC, the Law of the PRC on the Prevention and Control of Environmental Pollution by Solid Wastes, the Air Pollution Control Ordinance of Hong Kong, the Water Pollution Control Ordinance of Hong Kong, and the Waste Disposal Ordinance of Hong Kong.

Air Emissions

To align the global development of the low-carbon economy, the Group pays attention to its air emissions arise from the daily operations. The main source of air emissions is the combustion of petrol for company vehicles. The summary of the Group's air emissions performance:

Types of Air Emissions	Unit	2025	2024
Nitrogen oxides (NOx)	kg	1.20	1.21
Sulphur oxides (SOx)	kg	0.02	0.03
Particulate matter (PM)	kg	0.09	0.09

ENVIRONMENTAL (Continued)

A1. Emissions (Continued)

GHG Emissions

The Group's key contributors to greenhouse gas (GHG) emissions were direct emissions (Scope 1) from the consumption of petrol in vehicles and machinery, as well as diesel in power generators, in addition to indirect emissions (Scope 2) from purchased electricity. To reduce these emissions, the Group has embedded green practices across its day-to-day operations and actively adopted the following environmental protection initiatives:

- Purchase energy-efficient vehicles and replace high energy-consuming vehicles;
- Plan routes ahead to reduce route repetition and optimise fuel consumption;
- Switch off the engine when the vehicle is idle;
- Regularly undergo maintenance to ensure optimal engine performance and fuel use; and
- Actively adopt energy conservation measures which are described in the section headed "Energy Consumption".

Total GHG emissions rose during the Reporting Period, mainly as a result of increased electricity usage. The summary of the Group's GHG emissions performance:

Types of GHG Emissions[1]	**Unit**	**2025**	**2024**
Direct GHG emissions (Scope 1)	tCO_2e	6.10	10.01
– Petrol	tCO_2e	4.31	4.38
– Diesel	tCO_2e	0.52	0.61
– Natural gas	tCO_2e	1.27	5.02
Indirect GHG emissions (Scope 2)	tCO_2e	6,801.41	5,163.76
– Purchased electricity	tCO_2e	6,801.41	5,163.76
Total GHG emissions (Scope 1&2)	**tCO_2e**	**6,807.50**	**5,173.76**
GHG emission intensity[2]	**tCO_2e/RMB'000 revenue**	**0.10**	**0.07**

Notes:

1. Emission data is presented in terms of carbon dioxide equivalent and is based on, but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Resources Institute and the World Business Council for Sustainable Development, "How to prepare an ESG Report – Appendix II: Reporting Guidance on Environmental KPIs" issued by the HKEX, the latest released average carbon dioxide emission factor for national electricity in China, published by the Ministry of Ecology and Environment in December, 2024 and the "2024 Sustainability Report" published by Hong Kong Electric Investments Limited.

2. During the Reporting Period, the Group recorded revenue of RMB70,884,000 (2024: RMB71,415,000). The data is also used for calculating other intensity data.

ENVIRONMENTAL (Continued)

A1. Emissions (Continued)

Sewage Discharge

In the routine of our daily operations, our Group produces domestic wastewater, which is initially processed by our in-house underground wastewater treatment systems prior to being released into the municipal sewerage network. Given that the effluent discharged by our Group ultimately makes its way to the regional water treatment facility via the public sewerage system, the quantity of our wastewater discharge can be equated to our overall water consumption. Further details on our Group's water consumption will be elaborated in the "Water Consumption" segment of this Report.

Waste Management

Hazardous Waste

Given the nature of our business operations, the Group did not generate a significant amount of hazardous waste during the Reporting Period. Consequently, we have not set specific targets related to hazardous waste management at this time. Nevertheless, the Group has established comprehensive guidelines to govern the handling and disposal of any hazardous waste that may arise. In accordance with these guidelines, we meticulously track the generation of such waste and engage qualified service providers to collect, sort, and properly dispose of it. The Group will continue to strictly abide by the relevant policy in the treatment of the hazardous waste.

Non-hazardous Waste

The Group is cognisant of the significance of instituting robust waste management procedures. Our non-hazardous waste is predominantly composed of paper, ink cartridges, and routine office refuse. In managing this waste with responsibility, we meticulously monitor our paper usage and collaborate with certified service providers for waste collection and segregation. We consistently oversee the consumption and disposal of office paper to detect any irregularities or avenues for enhancement. To advocate for environmental conservation, the majority of our office waste is recycled for repurposing. The Group imparts the importance of waste reduction to its employees and equips them with the requisite support to augment their competencies and insights in waste management. By cultivating a culture of environmental responsibility, we are committed to the ongoing refinement of our waste management practices and the mitigation of our environmental footprint.

ENVIRONMENTAL (Continued)

A1. Emissions (Continued)

Waste Management (Continued)

Non-hazardous Waste (Continued)

Various reduction measures have been established and posters can be seen in the vicinity of the offices to increase employees' awareness and achieve the environmental target by reducing wastage, said measures include but are not limited to:

- Encourage double-sided printing or photocopying and electronic communication;
- Use recycled paper for drafting documents or photocopying;
- Encourage the reuse of envelopes, cartons and folders; and
- Use stainless steel cutlery and boxes instead of single-use disposable items.

During the Reporting Period, the total amount of non-hazardous waste generated has slightly increased. The Group will continue its effort in mitigating the non-hazardous waste disposal in the following year by enhancing its information technology systems in furtherance to a paperless environment. The summary of the Group's non-hazardous waste performance is below:

Categories of Waste	**Unit**	**2025**	**2024**
Paper[3]	kg	672.65	611.50
General waste	kg	605.00	550.00
Total non-hazardous waste	**kg**	**1,277.65**	**1,161.50**
Intensity	**kg/RMB'000 revenue**	**0.02**	**0.02**

Note:

3. The amount of paper waste includes the amount of paper recycled.

ENVIRONMENTAL (Continued)

A2. Use of Resources

The Group is committed to minimising the environmental impact of our operations by identifying and implementing measures to enhance energy and resource efficiency. We actively promote green office practices and operate under 4R principles, and the Group has established comprehensive policies and procedures related to environmental management. These guidelines enable us to closely monitor and manage our monthly usage of energy and water resources.



Energy Consumption

The Group's direct energy consumption is mainly due to the burning of gasoline in our vehicles and machinery, as well as the use of diesel for power generation. Our indirect energy consumption is driven by the electricity used throughout our operations. In order to meet our energy-saving goals, the Group has established internal policies to manage our overall energy consumption. These policies are regularly reviewed to assess their effectiveness and to determine if any modifications are needed to ensure they continue to be adequately robust. The key energy reduction measures we have implemented include, but are not limited to:

Select energy-efficient equipment and electrical appliances, and gradually replace obsolete equipment with energy-saving certified alternatives:

- Try to minimise the use of high-power appliances to avoid overloading the electrical system;
- Turn off all the unnecessary lights, air conditioners, computers and other office equipment in office areas, conference rooms and corridors when they are not in use to avoid energy waste;
- Use energy-saving bulbs or LED lamps instead of traditional lamps;
- Strictly prohibit the running of idle equipment and unreasonable electric wiring distribution;
- Avoid the waste of electricity by strictly regulating the use of air conditioners; and
- Enhance the maintenance and overhaul of all electronic equipment to maintain their best condition for effective use of electricity.

ENVIRONMENTAL (Continued)

A2. Use of Resources (Continued)

Energy Consumption (Continued)

The rise in total energy consumption during the Reporting Period was attributable to increased electricity consumption. The summary of the Group's energy consumption performance is below:

Types of Energy Consumption	Unit	2025	2024
Direct energy consumption	MWh	24.16	43.22
– Petrol	MWh	15.75	15.94
– Diesel	MWh	2.14	2.49
– Natural gas	MWh	6.28	24.79
Indirect energy consumption	MWh	12,675.00	9,054.46
– Purchased electricity	MWh	12,675.00	9,054.46
Total energy consumption	**MWh**	**12,699.16**	**9,097.68**
Energy consumption intensity	**MWh/RMB'000 revenue**	**0.18**	**0.13**

Water Consumption

The Group is dedicated to lowering water usage by enlightening our staff about the significance of water conservation. We aim to instill a culture of water saving within our team to fulfill our conservation goals. Department heads are entrusted with the duty of supervising and controlling water usage as necessary. To bolster these efforts, the Group has implemented a variety of conservation measures, such as placing environmental prompts near pantries and restrooms to encourage employees to adopt water-saving practices.

During the Reporting Period, the Group's total water consumption increased. The Group remains committed to implementing measures with the aim of achieving a reduction in water consumption in the coming year. A summary of the Group's water consumption performance is presented below.

Indicator	Unit	2025	2024
Total water consumption	**m^3**	**1,070,310.00**	**764,551.08**
Intensity	**m^3/RMB'000 revenue**	**15.10**	**10.71**

During the Reporting Period, the Group did not encounter any issue in sourcing water that was fit for purpose due to its geographic location that its operation located.

ENVIRONMENTAL (Continued)

A2. Use of Resources (Continued)

Use of Packaging Materials

Due to the Group's business nature, the Group neither produces final products nor does it have any industrial facilities. Thus, it did not use any significant amount of packaging materials during its daily operation. Relevant disclosures are not applicable to the Group.

A3. The Environment and Natural Resources

Natural resources are essential for the survival of all humans. However, over the years, rapid economic developments, population growth and urbanisation have led to the depletion of these resources. Many countries and corporations have echoed the global ambition of achieving net zero in 2050.

Impact on Natural Resources

Alongside our net zero operations ambition, our aim is to become a responsible consumer of natural resources. Through well-designed operational standards, we strive to ensure that, wherever possible, our operations do not adversely affect the environment or natural resources. We have identified specific focus areas including reduction of waste, paper and energy use, and are exploring key opportunities to reduce our wider environmental impact over the coming decade.

A4. Climate Change

According to the reporting framework developed by IFRS S2, climate-related risks are typically divided into physical and transition risks. The Group has incorporated climate change-related risks into its enterprise risk management process and has identified and mitigated potential risks.

Climate-related Risks

Physical Risks

The increased frequency and severity of extreme weather events such as typhoons, storms, heavy rains, and extreme cold or heat pose acute and chronic physical risks to the Group's business. The Group's capacity and productivity will be reduced under extreme weather conditions as the safety of our employees is threatened, and the operational sites might be damaged, which leads to a direct negative impact on the Group's revenue.

We have established mitigation plans to minimise potential risks and hazards, including flexible work arrangements and precautionary measures during bad weather conditions such as typhoons, floods and black rainstorms. The Group will improve emergency plans to reduce the vulnerability of its business to extreme weather events.

Transition Risks

To achieve the global vision of carbon neutrality, the Group expects the evolution of the regulatory, technological and market landscape due to climate change, including the tightening of national policies, the emergence of environmentally related taxes and the shifting of customer preference to an eco-friendlier operation.

In response to transition risks, we constantly monitor the updates of environmental regulations and global trends on climate change to avoid cost increments, non-compliance fines or reputational risks due to the violation of laws. In addition, we have been taking comprehensive environmental protection measures, including energy saving, water conserving and GHG emissions reduction.

SOCIAL

B1. Employment

Human capital is the Group's most valuable asset and core competitive advantage. It serves as the basis for the sustainable development of the Group. Therefore, the Group is committed to refining its employment policies to attract, develop and retain talents. The Group adheres to the people-oriented principle, respects and protects all employees' legitimate rights and interests and regulates labour employment management to safeguard employees' occupational health and safety.

During the Reporting Period, the Group was not aware of any material non-compliance with any relevant laws and regulations in relation to compensation and dismissal, recruitment, and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare, that would have a significant impact on the Group.

Equal Opportunities, Diversity and Anti-discrimination

The Group's sustainable growth depends on a diverse range of talents. It is dedicated to fostering equal opportunities and promoting diversity in recruitment by cultivating an inclusive and collaborative workplace culture that shields employees from discrimination based on race, gender, color, age, family status, customs, religion, physical ability, and nationality. The Group strictly prohibits any form of sexual harassment in the workplace. All employees are entitled to equal pay for equal work. The Group seeks to attract professionals from various backgrounds to become part of the organisation.

As of 30 June 2025, the Group has 477 employees (2024: 480) employees fall into the reporting scope. To better representation of the Group's employee profile, the total workforce by gender, employment type, age group and geographical region are shown below:

Indicators	2025	2024
By Gender		
Male	309	325
Female	168	155
By Employment Type		
Full-time	477	480
Part-time	0	0
By Age Group		
Below 30	23	74
Between 30 to 50	201	253
Over 50	253	153
By Geographical Region		
Mainland China	469	472
Hong Kong, PRC	8	8

SOCIAL (Continued)

B1. Employment (Continued)

Recruitment, Promotion and Dismissal

The Group are dedicated to attracting and retaining exceptional talent, utilising a variety of recruitment channels and upholding principles of transparency and fairness to ensure equal opportunities for all candidates based on their skills, qualifications, work demands, expertise, and language abilities. Our recruitment process is designed to provide a level playing field for top talent. Employee promotions are reviewed annually with clear performance indicators for evaluations, and regular assessments of work performance and capabilities are conducted to encourage personal growth and team competitiveness. Effective two-way communication between supervisors and employees supports this process, with a strong emphasis on internal promotions to help unlock the full potential of our staff.

We only allow reasonable and substantiated terminations of employment. Dismissals, when required, are based on reasonable and lawful grounds supported by policies and are conducted in accordance with applicable laws and regulations. Prior verbal or written warnings will be issued to provide a fair opportunity to employees for improvement.

Upon joining our Group, all employees are protected by the Employees' Compensation Ordinance of Hong Kong. Unreasonable dismissal is strictly prohibited, and any dismissal is based on reasonable and lawful grounds, supported by our Group's internal policies. With a strong people-oriented culture and sound employment practices, we have seen increased productivity and morale. In 2025, our employee overall turnover rate was 18% (2024: 36%), with details on age groups and geographical regions provided below.

	2025		2024	
Categories	Employee turnover rate in percentage (%)[5]	Employee turnover (in person)	Employee turnover rate in percentage (%)[5]	Employee turnover (in person)
By Gender				
Male	20	62	22	72
Female	15	25	65	101
By Age Group				
Below 30	22	5	22	16
Between 30 to 50	18	36	43	109
Over 50	18	46	31	48
By Geographical Region				
Mainland China	19	87	37	173
Hong Kong, PRC	–	–	–	–

Notes:

4. Overall employee turnover rate = Total number of employees leaving employment during the Reporting Period/Total number of employees at the end of the Reporting Period *100%.

5. Employee turnover rate by category = Total number of employees leaving employment by category during the Reporting Period/Total number of employees by category at the end of the Reporting Period *100%.

SOCIAL (Continued)

B1. Employment (Continued)

Remuneration and Benefits

The Group has developed a remuneration system for employee salaries that emphasises fairness, reasonableness, and competitiveness, adhering to principles of equity, competitiveness, legality, and reasonableness. The compensation package consists of a basic salary, performance bonuses, overtime compensation, position allowances, related subsidies, and various additional incentives. Furthermore, the Group performs annual evaluations to determine the effectiveness of the remuneration system, ensuring the protection of employee benefits. Additionally, the Group legally contributes a specified percentage of payroll costs to the central pension scheme administered by the local municipal government for its employees in the PRC.

B2. Health and Safety

Providing a safe, effective and congenial work environment for employees is our foremost concern. To maintain a safe working environment, we have established safety policies and relevant procedures for the prevention of accidents. Employees are given clear information on health and safety management systems and controls through the Group's Employee Handbook.

During the Reporting Period, the Group was not aware of any material non-compliance with health and safety related laws and regulations that would have a significant impact on the Group, including but not limited to the Labour Law of the PRC, the Law of the PRC on Prevention and Control of Occupational Diseases, the Fire Protection Law of the PRC, the Occupational Safety and Health Ordinance of Hong Kong. There were no work-related fatalities that occurred in the past three years (including the Reporting Period) consecutively.

Health & Safety Indicators	**Unit**	**2025** (%)	**2024** (%)	**2023** (%)
Work-related fatalities	Numbers	0	0	0
Fatality rate	%	0	0	0
Lost days due to work injury	Days	0	124	0

SOCIAL (Continued)

B2. Health and Safety (Continued)

Internal Health and Safety Management System

The Group has implemented an internal audit and inspection system, complemented by pertinent policies, to safeguard the health and safety of both our customers and employees during operations. This ongoing review process is designed to continuously monitor the workplace environment and promptly address any shortcomings that do not meet our set standards. We conduct routine safety inspections and reviews of our office environments and actively encourage our staff to report any incidents or risks related to health and safety. Furthermore, as part of our commitment to preventive healthcare, the Group offers health screening and check-up packages to our employees. We pay special attention to employees with abnormal examination results, providing them with medical advice and support for their treatment.

In terms of fire safety, the Group has established measures within our workplace, such as keeping fire extinguishers and first aid kits in prominent locations for emergency use and clearly marking fire escape routes throughout the premises. To prevent fire hazards, smoking is strictly prohibited within the workplace, and fire exits, and main thoroughfares are kept free from obstructions. Regular fire drills are conducted to ensure that all employees are well-versed in the proper evacuation procedures.

B3. Development and Training

The Group offers different training opportunities in a variety of knowledge and skills based on the needs of employees and the business. The management of each department may engage their employees in training activities when needed, to keep them abreast of industry trends and developments, and to refresh existing skills. The management also makes sure that the training activities attain their intended objectives of continuous learning.

Training Management

The Group's training proposals are formulated and reviewed annually by the management to ensure their effectiveness. Training and continuous development are essential for employees to stay abreast of the latest trends and industry requirements. Therefore, the Group proactively provides employees with diverse opportunities to advance their careers. The Group encourages sales personnel and customer service staff to apply for internal and external training courses to refresh their knowledge, familiarise themselves with updated guidelines, and maintain their competitiveness within the industry. Internally, the Group offers new employees training allowances, remuneration, and promotion incentives, such as sponsorship for attending business marketing courses. The Group recognises the importance of nurturing its workforce through strategic training and development initiatives, which are regularly evaluated and refined to support the evolving needs of the business and its employees.

B3. Development and Training (Continued)

Training Management (Continued)

During the Reporting Period, there are a total of approximately 100%[6] of employees trained with a total of approximately 20 (2024:20) average training hours per employee[7]. The breakdown of employees trained and average training hours per employee by gender and employee category are shown below:

Categories	2025		2024	
	Breakdown of Employees Trained (%)[8]	Average Training Hours per Employee (hours)[9]	Breakdown of Employees Trained (%)[8]	Average Training Hours per Employee (hours)[9]
By Gender				
Male	65	20	68	20
Female	35	20	32	20
By Employee Category				
Senior management	1	20	2	20
Middle management	10	20	10	20
General staff	89	20	88	20

Notes:

6. Total percentage of employees trained = Total number of employees trained during the Reporting Period/Total number of employees at the end of the Reporting Period *100%.

7. Average training hours per employee = Total training hours during the Reporting Period/Total number of employees trained during the Reporting Period.

8. Breakdown of employees trained by category = Total number of employees trained by category during the Reporting Period/Total number of employees trained during the Reporting Period *100%.

9. Average training hours per employee by category = Total training hours by category during the Reporting Period/Total number of employees trained by category during the Reporting Period.

SOCIAL (Continued)

B4. Labour Standards

Prevention of Child and Forced Labour

The Group strictly prohibits the employment of child labour during the recruitment process, in full compliance with applicable laws and regulations. As part of the recruitment process, the Group collects personal identification documents to verify the applicant's legal authorisation to work. Should any violations be detected, the Group will take immediate corrective action, including terminating the employment contract of the corresponding employee and reporting the incident to the relevant governmental authorities, if necessary.

To prevent forced labour practices, the Group has clearly defined the working hours and rest periods in the Employee Handbook, in alignment with public holidays. Employees are also allowed to apply for flexible working schedules based on their job requirements. The Group implements paid leave policies and provides overtime allowances for those working beyond statutory hours. The Group does not force any employees to work overtime against their will, nor does it subject them to corporal punishment or any other form of coercion. Similarly, the Group avoids engaging with administrative vendors and contractors with a poor record of using child or forced labour. In the event of a confirmed violation, the Group will conduct an investigation and take disciplinary action against any staff members responsible for the incident.

During the Reporting Period, the Group was not aware of any material non-compliance with child and forced labour-related laws and regulations, that would have a significant impact on the Group, including but not limited to the Labour Law of the PRC, the Provisions on the Prohibition of Using Child Labour of the PRC, and the Employment Ordinance of Hong Kong.

Working Hour, Rest Period and Compensation

The Group has clearly stated the working hours and rest periods in the Employee Handbook in accordance with the public holidays. Employees are also allowed to apply for flexible working schedules based on their job requirements. The Group also implements paid leave policies to pay overtime allowances for those who are working exceeding statutory working hours.

B5. Supply Chain Management

As we embrace the net zero transition and become more sustainable, there is also a growing recognition that not only the pace of the transition but also integrity and accountability matter. We recognise that managing our businesses responsibly and transparently, while maintaining close ties with regulators, suppliers, subcontractors, and customers, are the basis of successful business.

Supplier Assessment

The management will review and scrutinise the entire supplier selection process to ensure the openness and fairness of the procurement procedures and to rectify any environmental and social risks along the supply chain occasioned. The Group strives not to rely solely on specific suppliers but maintains more than one supplier for each product or service it provides to ensure supply chain stability. In any procurement process, quotations must be obtained and compared with different suppliers. In addition, during business meetings, the Group also encourages its business partners and suppliers to consider the risks posed to their operations from climate change and to actively mitigate their environmental impacts. The Group will continue to monitor and inspect the performance of its supply chain on a regular basis and will terminate the contracts with those suppliers and business partners that cause severe social harm or environmental accidents.

SOCIAL (Continued)

B5. Supply Chain Management (Continued)

Green Procurement

The Group considers the environmental impact, quality, society, corporate governance and commercial ethics in the selection of suppliers. To be qualified as the Group's suppliers and business partners, they should comply with the prescribed standards and requirements, especially in areas regarding environmental risks and providing environmentally preferable products and services. The Group regularly assesses its suppliers and business partners to identify any environmental and social risks along the supply chain and expects the suppliers and business partners to deliver positive environmental and social impacts, the scope of which mainly includes operational compliance, employees' security and health, social responsibility, commercial ethics, environmental protection and promotion of the environmentally preferable products and services.

During the Reporting Period, we cooperated with 15 suppliers (2024: 15 suppliers located in the PRC), and all of them are located in the PRC. All suppliers must comply with relevant labour laws and regulations to protect the legitimate rights and interests of their employees. Suppliers were also evaluated based on environmental assessment reports, pollution discharge permits, environmental system certifications, and work safety permits, among other factors.

B6. Product Responsibility

The Group strictly adheres to product quality and safety standards to ensure our products meet regulatory requirements. We regularly monitor and assess the environmental and health impacts of our products and provide accurate and transparent product information to our customers. We are committed to offering high-quality, safe and sustainable products to meet the needs of our customers.

During the Reporting Period, the Group was not aware of any incidents of material non-compliance with related laws and regulations concerning health and safety, advertising, labelling, and privacy matters relating to products and services provided and methods of redress that would have a significant impact on the Group, including but not limited to the Law of the PRC on Protection of Consumer Rights, the Advertising Law of the PRC, and the Trade Descriptions Ordinance of Hong Kong.

Customer Satisfaction

The Group places great emphasis on customer satisfaction. Through regular customer feedback surveys and communication, we gain insights into customer needs and opinions. We safeguarded our quality services through internal control mechanisms, in case there are complaints occasioned, the Group ensures that a thorough investigation will be conducted in a timely manner, and appropriate remedial actions are carried out when complaints are received. All complaint cases and details are documented to reduce the possibility of re-occurrence in the future. During the Reporting Period, the Group has reported 0 case (2024: 0 case) in relation to the products and service-related material complaints.

Quality Assurance

The Group has established a comprehensive quality management system to ensure the provision of high-quality and safe products and services for our customers. We regularly inspect and evaluate our production and service processes through entrusted professional parties including approved personnel, registered structural engineers and registered contractors to carry out the assessment and conduct a safety check on the facilities of the leasing properties on a regular basis, and to ensure the projects are in accordance with applicable laws and regulations.

We value customer feedback and have established a robust customer complaint handling mechanism. Feedback is recorded in detail and appropriate follow-up actions are taken by the Administrative Department. Should the feedback bear significant weight to the improvement of the Group, the feedback will be considered as a case study to prevent recurrence. Due to the Group's business nature, recall procedures were not applicable to be Group and the Group did not have any products sold or shipped subject to recalls for safety and health reasons.

SOCIAL (Continued)

B6. Product Responsibility (Continued)

Intellectual Property Rights

Although intellectual property rights are not deemed a significant ESG concern for the Group due to the nature of its business, the Group has still formulated policies to regulate the management of information technology. The Human Resources Department is tasked with ensuring that proper licenses are secured for the software, hardware, and information utilised in the Group's business operations. Unauthorised duplication or downloading of information, software, and images from the internet is strictly prohibited and requires approval from the relevant departments. Additionally, the Human Resources Department vigilantly monitors the market for infringement activities and works to prevent any such behavior, including counterfeit trademarks. The Group remains committed to ongoing surveillance to safeguard its intellectual property rights from infringement.

Protection of Customer Privacy

The Group highly values the protection of customer privacy and strictly complies with relevant laws and regulations. We have developed and implemented comprehensive privacy protection policies that clearly define the management measures for the collection, use, storage and disclosure of customer information. We also adopt multiple technical means, such as encryption and access control, to ensure the security and confidentiality of customer information.

The Group also distributes manuals to customers and tenants with detailed instructions regarding the authenticity of sales information to ensure transparency. Access rights to computers and accounts are reviewed annually to limit access to information to current employees only, and the access right to information will be removed upon termination of employment or contract. The Group's employees are prohibited from using the customers' personal data for purposes unrelated to the business context, unless their prior consent has been obtained. In the event of violations, it will be treated as serious misconduct, which is subject to disciplinary action including termination and legal proceedings.

Advertising and Labelling

Due to the nature of the Group's business, its operations do not involve material risks related to advertising and labeling. Nevertheless, to ensure the promotion of the Group's services accurately reflects the actual service offering, the Group strictly prohibits the use of false or misleading claims in advertisements and is committed to ensuring all advertising content is clear, factual and reliable. We regularly review our advertising content and have established a comprehensive advertising review mechanism to ensure legal and regulatory compliance and accurately reflect on the Group's products and services. The Group strictly prohibits the use of false or misleading claims in advertisements and is committed to ensuring all advertising content is clear, factual and authentic.

B7. Anti-corruption

The Group is committed to upholding the highest ethical standards, including business integrity, honesty and transparency across all operations and businesses. We have zero tolerance for any form of fraud or bribery, and are committed to the prevention, deterrence, detection, and investigation of all forms of fraud and bribery. The Group provides employees with guidelines which stipulate the expected behaviour of employees and specify that employees must not engage in acts or activities with conflicts of interest. The Employee Handbook provide proper examples of ethical behaviours.

During the Reporting Period, the Group was not aware of any material non-compliance with related laws and regulations of bribery, extortion, fraud and money laundering that would have a significant impact on the Group. No concluded legal cases regarding corrupt practices have been brought against the Group or its employees during the Year, including but not limited to the Company Law of the PRC, the Bidding Law of the PRC, the Interim Provisions on Banning Commercial Bribery of the PRC, and the Prevention of Bribery Ordinance of Hong Kong. During the Reporting Period, the Group has no concluded legal case (2024: 0 case) regarding corrupt practices brought against the Group or its employees.

SOCIAL (Continued)

B7. Anti-corruption (Continued)

Anti-corruption Practices

The Group has an Anti-bribery Function which is responsible for developing the overall framework of anti-bribery and anticorruption policies and procedures, as well as guiding and monitoring the implementation of these policies and procedures across different aspects of the Group's operations. The subsidiaries of the Group will duly report any suspected bribery and corruption to the responsible officer, who will then carry out further investigation and determine an appropriate course of action when necessary. Furthermore, the Finance Department and Audit Department (with the Chief Executive Officer as the responsible officer) are responsible for regular monitoring and checking all non-operational capital flow activities of the Group's major businesses. The Group has also formulated an anti-fraudulent system to standardise the whistleblowing, investigation, handling, assessment and remedial action process.

The Group also sets out relevant policies to provide its directors and employees with anti-corruption training, with the aim of helping them adhere to the latest anti-corruption laws and regulations. During the Reporting Period, all our directors and relevant employees were given anti-corruption training with total 477 (2024:480) training hours.

Whistle-blowing System

To promote compliant operations and safeguard the legitimate rights and interests of employees and stakeholders, the Group has established a comprehensive whistle-blowing system. We have developed relevant whistle-blowing management policies and provided multiple reporting channels, such as telephone, email, and mailbox, for employees and external stakeholders. We ensure the confidentiality of all reported information and the privacy of complainants and strictly prohibit any form of retaliation. A professional investigation team will conduct timely and impartial investigations into each report and take appropriate corrective and disciplinary actions. The investigation results will be promptly communicated to the complainants to ensure their concerns are effectively addressed.

We attach great importance to the effectiveness of the whistle-blowing system, regularly evaluate and continuously improve the relevant policies and procedures, to create a fair and transparent working environment for our employees and stakeholders.

B8. Community Investment

We believe collaborative efforts can make a difference in addressing the pressing environmental and social challenges we face every day. As a responsible corporate citizen, we have deeply integrated corporate social responsibility into the Group's development strategy and daily operations. We actively participate in community charity initiatives, care for the needs of underprivileged groups, and create value for local communities through financial, material and human resource support. We encourage employees to participate in environmental protection initiatives and guide them to develop eco-friendly habits, contributing together to the fight against climate change. We have incorporated corporate social responsibility into various aspects, such as talent development and supply chain management, striving to build a responsible and sustainable corporate ecosystem that creates long-term value for shareholders, employees, customers and the community.

ESG REPORTING GUIDE CONTENT INDEX OF THE STOCK EXCHANGE

Mandatory Disclosure Requirements	Section/Declaration
Governance Structure	The ESG Governance Structure
Reporting Principles	Reporting Framework
Reporting Boundary	Reporting Scope

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
A. Environmental		
A1: Emissions		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to exhaust gas and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Emissions
KPI A1.1	The types of emissions and respective emissions data.	Emissions – Air Emissions
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emissions – GHG Emissions
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emissions – Waste Management
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emissions – Waste Management
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	ESG Environmental Targets
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Emissions – Waste Management

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
A2. Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Use of Resources
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (MWh) and intensity (e.g. per unit of production volume, per facility).	Use of Resources – Energy Consumption
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Use of Resources – Water Consumption
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	ESG Environmental Targets, Use of Resources – Energy Consumption
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	Use of Resources – Water Consumption
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Use of Resources – Use of Packaging Materials
A3. The Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	The Environment and Natural Resources
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	The Environment and Natural Resources – Impact on Natural Resources
A4. Climate Change		
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Climate Change
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	Climate Change – Climate-related Risks

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
B. Social		
B1. Employment		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Employment
KPI B1.1	Total workforce by gender, employment type (for example, full– or part-time), age group and geographical region.	Employment – Equal Opportunities, Diversity and Anti-discrimination
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Employment – Recruitment, Promotion and Dismissal
B2. Health and Safety		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	Health and Safety
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Health and Safety
KPI B2.2	Lost days due to work injury.	Health and Safety
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	Health and Safety – Internal Health and Safety Management System

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
B3. Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Development and Training
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Development and Training – Training Management
KPI B3.2	The average training hours completed per employee by gender and employee category.	Development and Training – Training Management
B4. Labour Standards		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Labour Standards
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Labour Standards – Prevention of Child and Forced Labour, Working Hour, Rest Period and Compensation
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Labour Standards – Prevention of Child and Forced Labour, Working Hour, Rest Period and Compensation
B5. Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Supply Chain Management
KPI B5.1	Number of suppliers by geographical region.	Supply Chain Management – Green Procurement
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	Supply Chain Management – Supplier Assessment, Green Procurement

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Supply Chain Management – Supplier Assessment, Green Procurement
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Supply Chain Management – Supplier Assessment, Green Procurement
B6. Product Responsibility		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Product Responsibility
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Product Responsibility – Quality Assurance
KPI B6.2	Number of products and service-related complaints received and how they are dealt with.	Product Responsibility – Customer Satisfaction
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Product Responsibility – Intellectual Property Rights
KPI B6.4	Description of quality assurance process and recall procedures.	Product Responsibility – Quality Assurance
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Product Responsibility – Protection of Customer Privacy

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
B7. Anti-corruption		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Anti-corruption
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	Anti-corruption
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	Anti-corruption – Whistle-blowing System
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-corruption – Anti-corruption Practices
B8. Community Investment		
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	Community Investment
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community Investment
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Community Investment